



3013 (02-09-04)

ANNUAL REPORT

OF

Name: FOND DU LAC WATER UTILITY

Principal Office: 160 S MACY STREET
P.O. BOX 150
FOND DU LAC, WI 54936-0150

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JOHN R LEONHARD of _____
(Person responsible for accounts)

_____, Fond du Lac Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)	04/01/2001 (Date)
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UTILITIES DIRECTOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FOND DU LAC WATER UTILITY

Utility Address: 160 S MACY STREET

P.O. BOX 150

FOND DU LAC, WI 54936-0150

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: MS EILEEN M BAUS

Title: SENIOR ACCOUNTANT

Office Address:

160 S MACY STREET

P.O. BOX 150

FOND DU LAC, WI 54936-0150

Telephone: (920) 929 - 3352

Fax Number: (920) 929 - 3291

E-mail Address: ebaus@ci.fond-du-lac.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP**President, chairman, or head of utility commission/board or committee:****Name:** MR MARTIN S RYAN**Title:** CITY COUNCIL PRESIDENT**Office Address:**160 S MACY STREET
P.O. BOX 150
FOND DU LAC, WI 54935-0150**Telephone:** () - **Are records of utility audited by individuals or firms, other than utility employee?** YES**Fax Number:** (920) 929 - 3261**Individual or firm, if other than utility employee, auditing utility records:****Name:****Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH ST, SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555 EXT**E-mail Address:****Date of most recent audit report:** 5/4/2001**Period covered by most recent audit:** JANUARY 1, 2000 TO DECEMBER 31, 2000**Names and titles of utility management including manager or superintendent:****Name:** MR DALE R PACZKOWSKI**Title:** WATER OPERATIONS MANAGER**Office Address:**160 S MACY STREET
P.O. BOX 150
FOND DU LAC, WI 54936-0150**Telephone:** (920) 929 - 3261**Fax Number:** (920) 929 - 3264**E-mail Address:** dpaczkowski@ci.fond-du-lac.wi.us**Name of utility commission/committee:** FOND DU LAC CITY COUNCIL**Names of members of utility commission/committee:**

MR MARTIN S RYAN, CITY COUNCIL PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO**Provide the following information regarding the provider(s) of contract services:**

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,375,662	4,105,918	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,469,432	2,077,616	2
Depreciation Expense (403)	651,038	579,801	3
Amortization Expense (404-407)	0	135,356	4
Taxes (408)	233,283	235,750	5
Total Operating Expenses	3,353,753	3,028,523	
Net Operating Income	1,021,909	1,077,395	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,021,909	1,077,395	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,462	(2,413)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	56,072	52,569	10
Miscellaneous Nonoperating Income (421)	0	1,705	11
Total Other Income	59,534	51,861	
Total Income	1,081,443	1,129,256	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,081,443	1,129,256	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	734,703	704,962	14
Amortization of Debt Discount and Expense (428)	23,230	20,853	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	757,933	725,815	
Net Income	323,510	403,441	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,852,025	6,448,584	20
Balance Transferred from Income (433)	323,510	403,441	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	12,438	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	7,163,097	6,852,025	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON WELL ESCROW ACCOUNTS	1,613	5
INTEREST ON SPECIAL ASSESSMENTS	20,387	6
INTEREST ON INVESTMENTS	34,072	7
Total (Acct. 419):	56,072	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
AMORTIZED LOSS ON ADVANCE REFUNDING	12,438	12
Total (Acct. 435)--Debit:	12,438	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,462				3,462	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	3,462	0	0	0	3,462	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,375,662	0	0	0	4,375,662	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,888				1,888	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,373,774	0	0	0	4,373,774	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	767,850	18,868	786,718	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	191,895		191,895	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	20,554	506	21,060	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	7,257	400	7,657	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	19,774	(19,774)	0	18
All other accounts			0	19
Total Payroll	1,007,330	0	1,007,330	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	34,279,315	31,171,354	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,861,263	6,278,599	2
Net Utility Plant	27,418,052	24,892,755	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	27,418,052	24,892,755	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	76,138	76,138	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	76,138	76,138	
Investment in Municipality (123)	0	0	7
Other Investments (124)	467,348	355,040	8
Special Funds (125-128)	2,386,453	2,779,592	9
Total Other Property and Investments	2,929,939	3,210,770	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	75,670	71,057	11
Working Funds (135)	500	500	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	114,689	545,283	15
Other Accounts Receivable (143)	9,806	5,535	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,655	5,439	18
Materials and Supplies (151-163)	201,600	168,983	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	21,306	32,908	21
Accrued Utility Revenues (173)	969,783	605,296	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,395,009	1,435,001	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	653,093	228,305	24
Other Deferred Debits (182-186)	981,776	874,872	25
Total Deferred Debits	1,634,869	1,103,177	
Total Assets and Other Debits	33,377,869	30,641,703	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,443,993	1,443,993	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,163,097	6,852,025	28
Total Proprietary Capital	8,607,090	8,296,018	
LONG-TERM DEBT			
Bonds (221-222)	14,610,000	12,550,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	14,610,000	12,550,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	225,913	127,643	33
Payables to Municipality (233)	2,513,057	2,520,343	34
Customer Deposits (235)	1,753	303	35
Taxes Accrued (236)	200,000	200,000	36
Interest Accrued (237)	259,724	271,789	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	122,113	109,272	41
Total Current and Accrued Liabilities	3,322,560	3,229,350	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	50,000	50,000	43
Other Deferred Credits (253)	38,737	32,933	44
Total Deferred Credits	88,737	82,933	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,749,482	6,483,402	49
Total Liabilities and Other Credits	33,377,869	30,641,703	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	34,279,315	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	34,279,315	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,861,263	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	6,861,263	0	0	0	
Net Utility Plant	27,418,052	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	6,278,599				6,278,599	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	651,038				651,038	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	44,314				44,314	6
Accruals charged other						7
accounts (specify):						8
Clearing Accts-General/Trans/Bckh	57,237				57,237	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	752,589	0	0	0	752,589	13
Debits during year						14
Book cost of plant retired	136,436				136,436	15
Cost of removal	22,969				22,969	16
Other debits (specify):						17
Adjustments for 2000 retirements	10,520				10,520	18
Total debits	169,925	0	0	0	169,925	19
Balance End of Year	6,861,263	0	0	0	6,861,263	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Cost of Test Wells	71,971			71,971	2
USGS Wells	4,167			4,167	3
Total Nonutility Property (121)	76,138	0	0	76,138	
Less accum. prov. depr. & amort. (122)	0			0	4
Net Nonutility Property	76,138	0	0	76,138	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	201,600	168,983	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>201,600</u>	<u>168,983</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,140,000 Revenue Bonds	1,318	428	764	1
\$1,820,000 REVENUE BONDS	2,511	428	34,297	2
\$2,140,000 Revenue Bonds	3,008	428	20,748	3
\$2,230,000 Revenue Bonds	1,949	428	33,134	4
\$2,400,000 REVENUE BONDS	2,005	428	50,126	5
\$335,000 REVENUE BONDS	1,997	428	5,992	6
\$6,330,000 REVENUE BONDS	3,438	428	110,012	7
\$8,425,000 Revenue Bonds	19,442	428	398,020	8
Total			653,093	
Unamortized premium on debt (251)				
NONE				9
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,443,993	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,443,993</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$1,140,000 Water Works System Revenue Bonds	03/01/1987	09/01/2002	6.39%	115,000	1
\$8,425,000 Water Works System Revenue Bonds	10/01/1992	09/01/2012	6.50%	300,000	2
\$2,140,000 Water Works System Revenue Bonds	10/01/1993	09/01/2012	5.10%	1,460,000	3
\$2,230,000 Water Works System Revenue Bonds	03/01/1998	03/01/2018	4.25%	2,030,000	4
\$335,000 WATER WORKS SYSTEM REVENUE	04/01/1999	08/01/2004	3.60%	205,000	5
\$1,820,000 WATER WORKS SYSTEM REVENUI	05/01/2000	06/01/2015	5.36%	1,770,000	6
\$2,400,000 WATER WORKS SYSTEM REVENUI	01/01/2001	06/01/2018	5.20%	2,400,000	7
\$6,330,000 WATER WORKS SYSTM REVENUI	09/01/2001	09/01/2012	4.49%	6,330,000	8
Total Bonds (Account 221):				14,610,000	
Total Reacquired Bonds (Account 222)				0	9

Net amount of bonds outstanding December 31: 14,610,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
------------------------------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	200,000	1
Accruals:		
Charged water department expense	233,283	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
WCTS (Sewer) Reimbursement	29,274	5
Total Accruals and other credits	262,557	
Taxes paid during year:		
County, state and local taxes	200,000	6
Social Security taxes	57,190	7
PSC Remainder Assessment	5,367	8
Other (explain):		
NONE		9
Total payments and other debits	262,557	
Balance end of year	200,000	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
\$1,140,000 Revenue Bonds	4,767	12,025	14,300	2,492	1
\$8,425,000 Revenue Bonds	139,478	285,931	420,111	5,298	2
\$2,140,000 Revenue Bonds	25,840	76,106	77,522	24,424	3
\$2,230,000 Revenue Bonds	34,163	101,071	102,487	32,747	4
\$335,000 REVENUE BONDS	3,559	9,852	10,675	2,736	5
\$1,820,000 REVENUE BONDS	63,982	95,139	127,963	31,158	6
\$6,330,000 REVENUE BONDS		82,227	(3,825)	86,052	7
\$2,400,000 REVENUE BONDS		72,352	(2,465)	74,817	8
Subtotal	271,789	734,703	746,768	259,724	
Advances from Municipality (223)					
NONE	0			0	9
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	271,789	734,703	746,768	259,724	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,483,402	0	0	0	0	6,483,402	1
Add credits during year:							
For Services	10,000					10,000	2
For Mains	256,080					256,080	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,749,482	0	0	0	0	6,749,482	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	467,348	2
Total (Acct. 124):	467,348	
Sinking Funds (125):		
\$1,140,000 REVENUE BONDS	166,525	3
\$8,425,000 REVENUE BONDS	770,300	4
\$2,140,000 REVENUE BONDS	236,462	5
\$2,230,000 REVENUE BONDS	146,936	6
\$ 335,000 REVENUE BONDS	29,936	7
\$1,820,000 REVENUE BONDS	241,526	8
\$2,400,000 REVENUE BONDS	384,945	9
\$6,330,000 REVENUE BONDS	174,385	10
Total (Acct. 125):	2,151,015	
Depreciation Fund (126):		
NONE		11
Total (Acct. 126):	0	
Other Special Funds (128):		
INVESTMENT CONSTRUCTION FUND	235,438	12
Total (Acct. 128):	235,438	
Interest Special Deposits (132):		
NONE		13
Total (Acct. 132):	0	
Other Special Deposits (134):		
WELL ESCROW ACCOUNTS	75,670	14
Total (Acct. 134):	75,670	
Notes Receivable (141):		
NONE		15
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	114,689	16
Electric		17
Sewer (Regulated)		18
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
NONE		19
Total (Acct. 142):	114,689	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		20
Merchandising, jobbing and contract work		21
Other (specify):		
SALE OF MATERIALS OTHER THAN CUSTOMERS	9,806	22
Total (Acct. 143):	9,806	
Receivables from Municipality (145):		
CUSTOMER ACCOUNTS RECEIVABLE-DELINQUENT TAX ROLL	1,655	23
Total (Acct. 145):	1,655	
Prepayments (165):		
NONE		24
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
CASH RECEIPTS CLEARING	579	27
Total (Acct. 184):	579	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WELL REHAB WORK	981,197	29
Total (Acct. 186):	981,197	
Payables to Municipality (233):		
WATER UTILITIES SHARE OF CSH & CASH EQUIV DUE TO CITY	2,513,057	30
Total (Acct. 233):	2,513,057	
Other Deferred Credits (253):		
SPECIAL ASSESSMENT LEVY	38,737	31
Total (Acct. 253):	38,737	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	32,725,334	0	0	0	32,725,334	1
Materials and Supplies	185,291	0	0	0	185,291	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	6,569,931	0	0	0	6,569,931	4
Customer Advances for Construction	50,000				50,000	5
Contributions in Aid of Construction	6,616,442	0	0	0	6,616,442	6
Other (specify):						
NONE					0	7
Average Net Rate Base	19,674,252	0	0	0	19,674,252	
Net Operating Income	1,021,909	0	0	0	1,021,909	8
Net Operating Income as a percent of						
Average Net Rate Base	5.19%	N/A	N/A	N/A	5.19%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,443,993	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,007,561	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,451,554	
Net Income		
Net Income	323,510	5
Percent Return on Proprietary Capital	3.83%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

T-Bird Drive
Cougar Court
Malibu Court
LeBarron Lane
Eastman Lane
Whispering Springs Drive
Whispering Springs Court

4. Estimated changes in revenues due to rate changes.

Changes in revenues due to a 6.5% increase that took effect 3/15/2001. This was budgeted for starting with the 2nd quarter 2001.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Two of the revenue bonds show a negative interest paid during year due to interest paid at closing on the revenue bonds.

Balance Sheet End-of-Year Account Balances (Page F-19)

Authorization for Well Rehab amortization was given to us in a letter dated May 21, 2001 from Davied A Sheard of the Public Service Commission.

Identification and Ownership - Contacts (Page iv)

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email 12/27/02:

Dear Ms. Baus:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

1. Thank you for your footnote on Page W-19 regarding annual testing of 6" and larger meters.

2. On Page W-7, \$31,428,150 is reported as Utility Plant Jan. 1. However, on Page F-7 of your prior year report, \$31,171,354 is reported as gross plant end of year. In the future, Utility Plant Jan. 1 should agree with the Net Utility Plant schedule, Page F-7 of the prior year. See also head note No. 4, Page W-7.

3. During 1998, additions were made to Account 326, Diesel Pumping Equipment, and Account 393, Stores Equipment. Therefore, because these accounts are no longer fully-depreciated, the utility should resume recording depreciation expense beginning in the year 2002, using the certified depreciation rates of 4.4 percent for Account 326 and 5.9 percent for Account 393.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke

Financial Specialist

Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	4,222,346	1
Total Sales of Water	4,222,346	
Other Operating Revenues		
Forfeited Discounts (470)	22,517	2
Miscellaneous Service Revenues (471)	4,765	3
Rents from Water Property (472)	64,001	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	62,033	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	153,316	
Total Operating Revenues	4,375,662	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	190,773	8
Pumping Expenses (620-633)	604,032	9
Water Treatment Expenses (640-652)	89,208	10
Transmission and Distribution Expenses (660-678)	816,041	11
Customer Accounts Expenses (901-905)	202,024	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	567,354	14
Total Operation and Maintenance Expenses	2,469,432	
Other Operating Expenses		
Depreciation Expense (403)	651,038	15
Amortization Expense (404-407)		16
Taxes (408)	233,283	17
Total Other Operating Expenses	884,321	
Total Operating Expenses	3,353,753	
NET OPERATING INCOME	1,021,909	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	14,749	803,773	2,160,726	4
Commercial	1,327	428,482	831,569	5
Industrial	56	384,016	501,020	6
Total Metered Sales to General Customers (461)	16,132	1,616,271	3,493,315	
Private Fire Protection Service (462)	225		64,619	7
Public Fire Protection Service (463)	16,132		552,235	8
Other Sales to Public Authorities (464)	90	78,034	112,177	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	32,579	1,694,305	4,222,346	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	552,235	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	552,235	
Forfeited Discounts (470):		
Customer late payment charges	20,822	5
Other (specify):		
INTEREST ON DELINQUENT TAX ROLL	1,695	6
Total Forfeited Discounts (470)	22,517	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	4,765	7
Total Miscellaneous Service Revenues (471)	4,765	
Rents from Water Property (472):		
EXEMPTION & PRIVATE METER RENTALS	64,001	8
Total Rents from Water Property (472)	64,001	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	46,803	10
Other (specify):		
WATER PERMITS	1,790	11
WRS CREDIT ALLOCATION	13,440	12
Total Other Water Revenues (474)	62,033	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	64,407	1
Operation Labor and Expenses (601)	3,623	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	17,640	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	2,966	7
Maintenance of Collecting and Impounding Reservoirs (612)	793	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	95,025	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	6,319	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	190,773	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	31	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	344,183	17
Pumping Labor and Expenses (624)	65,944	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	18,336	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	1,142	22
Maintenance of Structures and Improvements (631)	48,847	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	125,549	25
Total Pumping Expenses	604,032	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	30,966	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	50,451	28
Miscellaneous Expenses (643)	3,006	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	1,075	32
Maintenance of Water Treatment Equipment (652)	3,710	33
Total Water Treatment Expenses	89,208	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	88,510	34
Storage Facilities Expenses (661)	7,092	35
Transmission and Distribution Lines Expenses (662)	311	36
Meter Expenses (663)	12,479	37
Customer Installations Expenses (664)	819	38
Miscellaneous Expenses (665)	10,052	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	31	41
Maintenance of Structures and Improvements (671)	91	42
Maintenance of Distribution Reservoirs and Standpipes (672)	514	43
Maintenance of Transmission and Distribution Mains (673)	394,767	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	153,038	46
Maintenance of Meters (676)	95,070	47
Maintenance of Hydrants (677)	53,267	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	816,041	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	36,731	51
Customer Records and Collection Expenses (903)	163,405	52
Uncollectible Accounts (904)	1,888	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	202,024	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	103,621	56
Office Supplies and Expenses (921)	12,335	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	121,408	59
Property Insurance (924)	8,305	60
Injuries and Damages (925)	35,704	61
Employee Pensions and Benefits (926)	178,830	62
Regulatory Commission Expenses (928)	13,306	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	60,449	65
Rents (931)	15,606	66
Maintenance of General Plant (932)	17,790	67
Total Administrative and General Expenses	567,354	
Total Operation and Maintenance Expenses	2,469,432	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		200,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,594	2
Net property tax equivalent		185,406	
Social Security		57,190	3
PSC Remainder Assessment		5,367	4
Other (specify): WCTS REIMBURSEMENT SOC SEC		(14,680)	5
Total tax expense		233,283	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.239895				3
County tax rate	mills		5.511586				4
Local tax rate	mills		9.866974				5
School tax rate	mills		10.563477				6
Voc. school tax rate	mills		1.876923				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.058855				10
Less: state credit	mills		1.546721				11
Net tax rate	mills		26.512134				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.866974				14
Combined School Tax Rate	mills		12.440400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.307374				17
Total Tax Rate	mills		28.058855				18
Ratio of Local and School Tax to Total	dec.		0.795021				19
Total tax net of state credit	mills		26.512134				20
Net Local and School Tax Rate	mills		21.077699				21
Utility Plant, Jan. 1	\$	31,428,150	31,428,150				22
Materials & Supplies	\$	201,600	201,600				23
Subtotal	\$	31,629,750	31,629,750				24
Less: Plant Outside Limits	\$	4,793,720	4,793,720				25
Taxable Assets	\$	26,836,030	26,836,030				26
Assessment Ratio	dec.		0.833697				27
Assessed Value	\$	22,373,118	22,373,118				28
Net Local & School Rate	mills		21.077699				29
Tax Equiv. Computed for Current Year	\$	471,574	471,574				30
Tax Equivalent per 1994 PSC Report	\$	424,278					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	200,000					32
Tax equiv. for current year (see note 6)	\$	200,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	686		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	686	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	113,322		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	923,315	14,050	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,260,091		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,296,728	14,050	
PUMPING PLANT			
Land and Land Rights (320)	8,082		12
Structures and Improvements (321)	1,016,759		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	210,608	180,419	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,777,487		17
Diesel Pumping Equipment (326)	28,252		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,964		20
Total Pumping Plant	3,070,152	180,419	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	5,235		22
Water Treatment Equipment (332)	77,647		23
Total Water Treatment Plant	82,882	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	59,520		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			686	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	686	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			113,322	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			937,365	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,260,091	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,310,778	
PUMPING PLANT				
Land and Land Rights (320)			8,082	12
Structures and Improvements (321)			1,016,759	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			391,027	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,777,487	17
Diesel Pumping Equipment (326)			28,252	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,964	20
Total Pumping Plant	0	0	3,250,571	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			5,235	22
Water Treatment Equipment (332)			77,647	23
Total Water Treatment Plant	0	0	82,882	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			59,520	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,969,440	26,993	26
Transmission and Distribution Mains (343)	15,366,779	1,813,411	27
Fire Mains (344)	0		28
Services (345)	3,058,705	305,134	29
Meters (346)	1,387,427	460,391	30
Hydrants (348)	1,277,162	103,568	31
Other Transmission and Distribution Plant (349)	1,311		32
Total Transmission and Distribution Plant	24,120,344	2,709,497	
GENERAL PLANT			
Land and Land Rights (389)	1,599		33
Structures and Improvements (390)	136,497		34
Office Furniture and Equipment (391)	29,286		35
Computer Equipment (391.1)	62,866	26,359	36
Transportation Equipment (392)	373,197	38,156	37
Stores Equipment (393)	3,192		38
Tools, Shop and Garage Equipment (394)	171,948		39
Laboratory Equipment (395)	122		40
Power Operated Equipment (396)	271,945		41
Communication Equipment (397)	309,313		42
SCADA Equipment (397.1)	195,221		43
Miscellaneous Equipment (398)	45,376	29,641	44
Other Tangible Property (399)	0		45
Total General Plant	1,600,562	94,156	
Total utility plant in service directly assignable	31,171,354	2,998,122	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	31,171,354	2,998,122	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			2,996,433	26
Transmission and Distribution Mains (343)	58,821	185,749	17,307,118	27
Fire Mains (344)			0	28
Services (345)	12,566	53,083	3,404,356	29
Meters (346)	11,780	(628)	1,835,410	30
Hydrants (348)	9,765	17,963	1,388,928	31
Other Transmission and Distribution Plant (349)			1,311	32
Total Transmission and Distribution Plant	92,932	256,167	26,993,076	
GENERAL PLANT				
Land and Land Rights (389)			1,599	33
Structures and Improvements (390)	20,447		116,050	34
Office Furniture and Equipment (391)			29,286	35
Computer Equipment (391.1)			89,225	36
Transportation Equipment (392)	23,057	(9,892)	378,404	37
Stores Equipment (393)			3,192	38
Tools, Shop and Garage Equipment (394)			171,948	39
Laboratory Equipment (395)			122	40
Power Operated Equipment (396)			271,945	41
Communication Equipment (397)			309,313	42
SCADA Equipment (397.1)			195,221	43
Miscellaneous Equipment (398)			75,017	44
Other Tangible Property (399)			0	45
Total General Plant	43,504	(9,892)	1,641,322	
Total utility plant in service directly assignable	136,436	246,275	34,279,315	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	136,436	246,275	34,279,315	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	451,796	2.90%	26,776	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	364,523	1.80%	22,682	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	816,319		49,458	
PUMPING PLANT				
Structures and Improvements (321)	423,709	3.20%	24,707	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	20,095	4.40%	9,267	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	839,136	4.40%	78,210	12
Diesel Pumping Equipment (326)	20,841	4.40%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	28,964	4.40%		15
Total Pumping Plant	1,332,745		112,184	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,874	3.30%	173	16
Water Treatment Equipment (332)	55,617	6.00%	4,659	17
Total Water Treatment Plant	58,491		4,832	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	515,882	2.50%	114,237	19
Transmission and Distribution Mains (343)	1,459,599	1.30%	199,784	20
Fire Mains (344)	0			21
Services (345)	489,114	2.90%	88,771	22
Meters (346)	331,563	5.50%	75,980	23
Hydrants (348)	170,183	2.20%	28,074	24
Other Transmission and Distribution Plant (349)	1,311	5.00%		25
Total Transmission and Distribution Plant	2,967,652		506,846	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					478,572	4
315					0	5
316					387,205	6
317					0	7
	0	0	0	0	865,777	
321					448,416	8
322					0	9
323					29,362	10
324					0	11
325					917,346	12
326					20,841	13
327					0	14
328					28,964	15
	0	0	0	0	1,444,929	
331					3,047	16
332					60,276	17
	0	0	0	0	63,323	
341					0	18
342					630,119	19
343	58,821	5,414			1,595,148	20
344					0	21
345	12,566	5,107			560,212	22
346	11,780			(628)	395,135	23
348	9,765	3,263			185,229	24
349					1,311	25
	92,932	13,784	0	(628)	3,367,154	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	51,674	2.90%	3,958	26
Office Furniture and Equipment (391)	25,605	5.90%	1,728	27
Computer Equipment (391.1)	45,268	20.00%	12,573	28
Transportation Equipment (392)	219,225	10.60%	29,666	29
Stores Equipment (393)	474	5.90%		30
Tools, Shop and Garage Equipment (394)	123,531	5.90%	10,145	31
Laboratory Equipment (395)	122	5.90%		32
Power Operated Equipment (396)	153,531	7.50%	15,517	33
Communication Equipment (397)	325,830	9.20%	0	34
SCADA Equipment (397.1)	156,003	10.00%	19,522	35
Miscellaneous Equipment (398)	2,129	5.90%	2,677	36
Other Tangible Property (399)	0			37
Total General Plant	1,103,392		95,786	
Total accum. prov. directly assignable	6,278,599		769,106	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 6,278,599		 769,106	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	20,447	9,185			26,000	26
391					27,333	27
391.1					57,841	28
392	23,057			(9,892)	215,942	29
393					474	30
394					133,676	31
395					122	32
396					169,048	33
397				(16,517)	309,313	34
397.1					175,525	35
398					4,806	36
399					0	37
	43,504	9,185	0	(26,409)	1,120,080	
	136,436	22,969	0	(27,037)	6,861,263	
					0	38
	136,436	22,969	0	(27,037)	6,861,263	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			165,213	165,213	1
February			153,053	153,053	2
March			167,812	167,812	3
April			161,905	161,905	4
May			169,959	169,959	5
June			170,161	170,161	6
July			194,928	194,928	7
August			186,340	186,340	8
September			158,450	158,450	9
October			159,294	159,294	10
November			153,603	153,603	11
December			152,575	152,575	12
Total annual pumpage	0	0	1,993,293	1,993,293	
Less: Water sold				1,694,305	13
Volume pumped but not sold				298,988	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				3,133	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,133	19
Volume pumped but unaccounted for				295,855	20
Percent of water lost				15%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				8,175	23
Date of maximum: 7/12/2001					24
Cause of maximum:					25
Hot, dry conditions during summer					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,866	26
Date of minimum: 12/24/2001					27
Total KWH used for pumping for the year				4,697,314	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
169 BISCHOFF STREET	10	865	20	427,300	Yes	1
285 W ARNDT STREET	11	750	15	407,700	Yes	2
101 N MACY STREET	12	745	15	721,000	Yes	3
648 N MAIN STREET	13	790	19	407,800	Yes	4
464 E JOHNSON STREET	14	814	12	460,300	Yes	5
53 W BANK STREET	15	825	15	334,600	Yes	6
1822 MORRIS STREET	16	958	19	84,700	Yes	7
N5089 HICKORY ROAD	17	1,025	24	318,600	Yes	8
1445 S HICKORY STREET	18	989	19	155,300	Yes	9
N5701 HIGHWAY 151	19	890	19	80,900	Yes	10
N5086 RIVER ROAD	20	840	19	369,200	Yes	11
610 N ROLLING MEADOWS DRIVE	21	784	25	197,400	Yes	12
285 N SEYMOUR STREET	22	683	16	344,800	Yes	13
N5146 RIVER ROAD	23	965	15	428,600	Yes	14
N4678 RIVER ROAD	24	1,055	15	413,000	Yes	15
N4391 RIVER ROAD	25	1,140	15	478,200	Yes	16

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 10	WELL 11	WELL 12	1
Location	169 BISCHOFF STREET	285 W ARNDT STREET	101 N MACY STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	PEERLESS	LAYNE	5
Year Installed	1986	1998	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	800	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1989	1995	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 13	WELL 14	WELL 15	14
Location	648 N MAIN STREET	464 E JOHNSON STREET	53 W BANK STREET	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE	FAIRBANKS	LAYNE	18
Year Installed	1986	1998	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	400	580	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1986	1986	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	75	100	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 16	WELL 17	WELL 18	1
Location	1822 MORRIS STREET	N5089 HICKORY ROAD	1445 S HICKORY STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	FAIRBANKS	5
Year Installed	1995	1986	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	540	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	US	9
Year Installed	1986	1986	1986	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 19	WELL 20	WELL 21	14
Location	N5701 HIGHWAY 151	N5386 RIVER ROAD	ROLLING MEADOWS DRIVE	15
Purpose	P	P	B	16
Destination	R	R	D	17
Pump Manufacturer	FAIRBANKS	LAYNE	WORTHINGTON	18
Year Installed	1998	1992	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	570	350	21
Pump Motor or Standby Engine Mfr	US	US	US	22
Year Installed	1986	1991	1986	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	125	125	100	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 22	WELL 23	WELL 24	1
Location	285 N SEYMOUR STREET	N5146 RIVER ROAD	N4678 RIVER ROAD	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	FAIRBANKS	5
Year Installed	1996	1993	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	430	900	800	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1991	1993	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	150	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 25			14
Location	N4391 RIVER ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	US			22
Year Installed	1993			23
Type	ELECTRIC			24
Horsepower	150			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MARTIN	MCDERMOTT	MERRILL-A	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1993	1952	1901	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	100	15	15	10
Total capacity in gallons (actual)	500,000	1,000,000	2,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	CENTRAL FACILITIES	15
				16
Filters, type (gravity, pressure, other, none)	OTHER	PRESSURE	PRESSURE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000	5.0000	3.2000	19
				20
Is a corrosion control chemical used (yes, no)?	N	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MERRILL-B	MORRIS-A	NE-A	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1931	1967	1995	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	147	15	0	10
Total capacity in gallons (actual)	500,000	1,500,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	OTHER	13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	OTHER	PRESSURE	OTHER	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000	5.0000	0.5000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NE-B	TROWBRIDGE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		4
				5
Year constructed	1964	1988		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	100	500		10
Total capacity in gallons (actual)	75,000	3,000,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS		13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES		15
				16
Filters, type (gravity, pressure, other, none)	OTHER	OTHER		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2500	1.5000		19
				20
Is a corrosion control chemical used (yes, no)?	N	Y		21
				22
Is water fluoridated (yes, no)?	Y	Y		23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	666	0	0	0	666	1
M	D	2.000	60	0	0	0	60	2
M	D	4.000	45,093	16	764	0	44,345	3
P	D	4.000	56	0	0	0	56	4
M	D	6.000	294,856	516	2,226	0	293,146	5
P	D	6.000	11,800	1,295	0	0	13,095	6
M	D	8.000	295,777	1,330	6,782	0	290,325	7
M	S	8.000	364	0	0	0	364	8
P	D	8.000	29,896	3,731	32	0	33,595	9
M	D	10.000	63,590	0	2,593	0	60,997	10
M	S	10.000	3,825	0	0	0	3,825	11
P	D	10.000	2,269	5,307	0	0	7,576	12
P	S	10.000	8	0	0	0	8	13
A	D	12.000	4,148	0	0	0	4,148	14
M	D	12.000	198,283	1,668	2,087	0	197,864	15
M	S	12.000	15,517	0	0	0	15,517	16
P	D	12.000	2,603	4,177	0	0	6,780	17
P	S	12.000	1,866	0	0	0	1,866	18
M	D	14.000	9,866	32	87	0	9,811	19
M	S	14.000	8,549	36	304	0	8,281	20
M	D	16.000	32,916	1,957	0	0	34,873	21
M	S	16.000	4,274	0	0	0	4,274	22
M	D	18.000	3,051	0	0	0	3,051	23
M	S	18.000	15,457	0	0	0	15,457	24
M	D	20.000	5,481	7,794	0	0	13,275	25
M	S	20.000	0	159	0	0	159	26
M	D	24.000	5,888	124	0	0	6,012	27
M	S	24.000	25	0	0	0	25	28
M	D	30.000	4,997	0	0	0	4,997	29
M	S	30.000	250	0	0	0	250	30
Total Within Municipality			1,061,431	28,142	14,875	0	1,074,698	
Total Utility			1,061,431	28,142	14,875	0	1,074,698	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	4,595	0	29	0	4,566		1
M	0.750	5,182	0	22	0	5,160		2
P	0.750	2	0	0	0	2		3
M	1.000	2,321	119	0	0	2,440		4
L	1.000	21	0	1	0	20		5
P	1.000	207	1	0	0	208		6
M	1.250	2	0	0	0	2		7
P	1.250		9	0	0	9		8
L	1.500	16	0	0	0	16		9
P	1.500	14	1	0	0	15		10
M	1.500	103	7	0	0	110		11
M	2.000	270	1	0	0	271		12
P	2.000	56	5	0	0	61		13
L	2.000	7	0	0	0	7		14
M	3.000	4	0	0	0	4		15
M	4.000	51	0	3	0	48		16
P	4.000	2	2	0	0	4		17
M	6.000	21	0	0	0	21		18
P	6.000	1	0	0	0	1		19
M	8.000	4	1	0	0	5		20
Total Utility		12,879	146	55	0	12,970	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.250	3,387	394	93	(67)	3,621	183	1
0.625	11,462	1,115	934	(744)	10,899	430	2
1.000	773	56	23	(42)	764	14	3
1.500	272	56	43	(16)	269	8	4
2.000	403	87	85	(42)	363	15	5
3.000	47	20	0	(4)	63	20	6
4.000	12	5	0	(1)	16	2	7
6.000	12	4	0	(3)	13	0	8
Total:	16,368	1,737	1,178	(919)	16,008	672	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.250	3,079	260	3	5	0	274	3,621	1
0.625	9,688	379	5	6	0	821	10,899	2
1.000	481	214	5	11	0	53	764	3
1.500	23	201	11	17	0	17	269	4
2.000	0	267	29	47	0	20	363	5
3.000	0	33	3	5	0	22	63	6
4.000	0	4	3	4	0	5	16	7
6.000	0	0	8	1	0	4	13	8
Total:	13,271	1,358	67	96	0	1,216	16,008	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,530	74	5		1,599	2
Total Fire Hydrants	1,530	74	5	0	1,599	
Flushing Hydrants						
	57		7		50	3
Total Flushing Hydrants	57	0	7	0	50	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 1,575

Number of distribution system valves end of year: 2,547

Number of distribution valves operated during year: 2,547

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Wells & Springs (Acct 614)-The increase was due to the amortization of Well Rehab costs that were in the wrong account in 2000.

Maintenance of Pumping Equipment (Acct 633)-The increase was due to the amortization of Well Pump Rehab costs that were in the wrong account in 2000

Fuel or Power Purchased for Pumping (Acct 623)-The increase was due to higher prices for fuel in 2001.

Pumping Labor & Expenses (Acct 624)-The increase was due to more inhouse maintenance being done.

Maintenance of Structures & Improvements (Acct 631)-The increase was due to more inhouse building maintenance being done.

Operation Supervision and Engineering (Acct 660)-The increase was due to more supervision and inspection of construction & maintenance that was contracted out.

Miscellaneous Expenses (Acct 665)-The decrease was due to a switch to more supervision and inspection of construction that was contracted out.

Maintenance of Transmission and Distribution Mains (Acct 673)-The increase was due to more major repairs due to unexpected breaks, ect. The number of breaks in 2001 was substantially higher than in 2000.

Maintenance of Meters (Acct 676)-The increase in meter maintenance was due to a city wide project to upgrade meters.

Outside Services Employed (Acct 923)-The decrease was due to a water utilization study and an organizational study that was completed by an outside firm in 2000.

Injuries and Damages (Acct 925)-The increase was due to higher rates that in 2000.

Employee Pensions & Benefits (Acct 926)-The increase was due to higher health insurance costs in 2001 than in 2000.

Miscellaneous General Expense (Acct 930)-The decrease was due to added expenses in 2000 associated with the conversion to a new computer system. These were for additional administrative training that was not needed in 2001.

Property Tax Equivalent (Water) (Page W-07)

The Fond du Lac City Council authorized the tax equivalent charged to the Water Utility by adopting the annual budget. The 2001 Annual Budget was adopted at the November 21, 2000 monthly meeting. Resolution No. 7223 - A Resolution Adopting the 2001 Budget of the Fond du Lac Water Utility . Signed by Council President Martin S. Ryan, and attested by the City Clerk, Theresa C. Hochrein.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Mains (Acct 343)-An audit adjustment of 185,749 was made and was not included in the 2000 report.

Services (Acct 345)-An audit adjustment of 53,083 was made and was not included in the 2000 report.

Meters (Acct 346)-An adjustment for the retirement of meters was made per our analytical review.

Hydrants (Acct 448)-An audit adjustment of 17,963 was made and was not included in the 2000 report.

Transportation Equipment (Acct 492)-An adjustment for the retirement of a truck was made per our analytical review.

Other Power Production Equipment (Acct 323)-An addition was recorded for the replacement of a booster pump station of \$164,505.

Accumulated Provision for Depreciation - Water (Page W-10)

Meters (Acct 346)-An adjustment for the retirement of meters was made per our analytical review.

Transportation Equipment (Acct 492)-An adjustment for the retirement of a truck was made per our analytical review.

Communication Equipment (Acct 397)-An adjustment for \$16,517 was done due to the over depreciation of the account in 2000.

Water Mains (Page W-17)

The main additions were for property in new development and for the reconstruction of Johnson Street. The new development additions are assessed to property owners when developed based upon the 2001 assessment ratio. The reconstruction of Johnson Street was financed by revenue bonds.

Water Services (Page W-18)

The additions of services were for property in new development. The new development additions are assessed to property owners when developed based upon the 2001 assessment ratio.

Meters (Page W-19)

The adjustments to the number of utility owned meters is due to the discovery this year that our new water computer system was included retired meters was a warehoused meter.

Not all meters were tested during 2001. The water utility was instructed by previous supervisors to test every other year. This was discovered in the analytical review of our 2000 report in November of 2001. The utility is going to test all meters every year but did not have time to change this after the discovery.
